

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

WORLDCOM, INC., et al.,

Reorganized Debtors.
----- x

INTERNAL REVENUE SERVICE,

Appellant,

v.

WORLDCOM, INC., et al.,

Appellees.
----- x

Chapter 11
Case No. 02-13533 (AJG)

07 Civ. 7414 (BSJ)
08 Civ. 3070 (BSJ)

**DECLARATION OF
BENJAMIN H. TORRANCE**

BENJAMIN H. TORRANCE, pursuant to 28 U.S.C. § 1746, declares the following:

1. I am an Assistant United States Attorney in the office of Michael J. Garcia, United States Attorney for the Southern District of New York, attorney for appellants in the above-captioned action. I have been assigned to litigate this matter and am familiar with the proceedings herein.

2. Attached hereto is a true and correct copy of certain documents designated by the parties as the bankruptcy record on appeal. These documents were formerly under seal before the bankruptcy court, but by agreement of the parties may now be filed publicly.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
September 4, 2008

/s/ Benjamin H. Torrance
BENJAMIN H. TORRANCE
Assistant United States Attorney
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